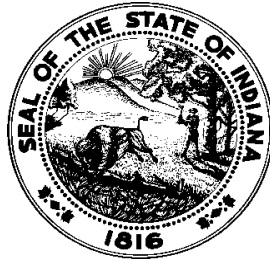


**LOCAL GOVERNMENT TAX CONTROL BOARD**



**RECOMMENDATIONS  
TO THE  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
FROM  
DECEMBER 06, 2005**

## **Call to Order**

David Christian called the December 6<sup>th</sup> 2005 Local Government Tax Control Board meeting to order at 8:30 am. Board members present were Dan Jones, Stan Mettler, David Christian, Ken Kobe, Lisa Decker and John Stafford. Judy Robertson was the administrative officer for the meeting. Melissa Henson, Commissioner of the Department of Local Government Finance and Bob Harris, Budget Director with the Department of Local Government Finance, attended the meeting to answer questions from the Local Government Tax Control Board members.

## **Discussion**

Melissa: In regards to annexations, you need to be aware of permanent appeals versus temporary appeals. You do not have to approve an appeal request even if they qualify for it. One of the things I look at is when the annexation took effect, how much of a yearly growth it involved, I look at the advertising to see if they advertised correctly, and I look at the unit's operating balance to see if there is a need for an increase.

John: In a normal annexation, is there an adjustment made at the time the budget is certified?

Bob: Yes, annexations are worked into the budget, but they are limited to a fifteen percent maximum growth to the levy. The unit will also, because of the increased assessed value, receive additional income taxes.

John: What is an appropriate cash balance for a unit?

Melissa: No more than fifty percent – that will carry them through the first six months of the following year until taxes are distributed.

Dave: What about a certain amount being charged because of credit rating?

Melissa: You can agree or disagree with that – it is very subjective.

Ken: What should we be asking about capital outlays?

Melissa: I have been cutting them out completely because the units have the option to establish cumulative funds to pay for capital equipment.

Lisa: When looking at the fiscal plans, I blew it because I did not realize what expenses would be normal and appropriate.

Melissa: I look at the fiscal plans and hold them to that amount.

Dave: Senate Bill 1 – what should we know about these requests?

Melissa: You need to be looking for something that happened that was an error – an error in the calculation, advertisement, or something similar; not because they were under the max. I have not been allowing it. During the spring legislative session, several bills were introduced to fix the problem and none of them were passed. There is not enough legislative support to restore banked levies. I feel if the legislators did not feel the need, then I should not be approving them.

Lisa: My feeling is that police and fire pensions are not going away and we will be seeing a lot more of them, do you agree?

Melissa: Schools were allowed to bond for pensions outside of the maximum levy – it could be that local units will be allowed to do the same thing.

Dave: What about poor relief appeals – should we be questioning these?

Melissa: I do not see them as a big issue – they have other options, like borrowing.

John: When looking at the shortfall calculation, we should not be considering delinquent tax payments, only at the refunds and errors, correct?

Melissa: Correct, because they eventually will receive payment on delinquent taxes.

Ken: I feel very sympathetic for these small units, but they are not making a good case for an appeal – is there something else we can tell them?

Melissa: They need to get with their DLGF field representative and discuss options with them. They are in the best position to help them with budget problems.

### **Recommendation**

Lisa motioned to recommend approval of the minutes from the November 10<sup>th</sup> 2005 local government tax control board meeting. Ken seconded and the motion carried 6-0.

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### **Town of Westfield, Hamilton County Excessive Levy Appeal(s)**

The unit requested an annexation appeal in the amount of \$230,000.

The unit is also requesting a three-year growth factor appeal in the amount of \$105,000. The unit qualifies for \$83,474 per statutory formula.

Appeal History:                      Three-year growth in 1996, 1997, 2001, 2003, 2004, & 2005

2006 Max Levy                      \$2,499,211

Total Max Levy with Appeal \$2,834,211

Advertised Appeal Amount    \$ 330,000

Unit's 2006 Advertised Levy \$4,842,257

Maximum appeal unit can qualify for is      \$313,474 (\$230,000 + \$83,474)

### **Attendance**

The following people attended the meeting: Jerry Rosenberger (Town Manager) and Jim Treat (Financial Advisor with O.W. Krohn).

### **Discussion**

Jerry: We are here to discuss the annexation of about five miles, the largest annexation we have ever done, along SR 32. We have had to create a fifth patrol district because of the size of the annexation. The Town has had a significant loss of COIT of around \$760,000, with an additional loss of \$217,000 in 2005. We are trying to keep the tax rate even with the 2004 rate of

forty-two cents. The 2005 tax rate is 41.7 cents; accounting for the annexation, it will be 41.75 cents for 2006. Our assessed value for 2005 is \$783 million and we expect it to grow to \$942 million for 2006. There have been no additions to the public safety staff because of the loss in revenue. Looking forward to 2006, we are expecting 400-500 new building permits. According to the 2000 census, our population was 92,000; currently we estimate it is 105,000. We need to add two new patrol officers and a new firefighter trainer to provide consistent training. Also, Riverview hospital no longer provides ambulance service. In 2004, we added three new EMS/paramedics to start our own service, and we need to add three more in 2006. We have been clobbered with an increase in medical claims – a twenty-seven percent increase, causing us to constantly battle with medical costs. These two appeals will help us maintain the level of service necessary to our town.

Questions from Board Members:

Dave: What is your deductible now?

Jerry: It just increased from \$250 to \$500. The town instituted that it will pay only a certain percentage – mostly 90% - and the employee will have to pay ten percent.

Dave: On the three-year growth, you have asked for \$105,000 but according to the calculation, you only qualify for \$83,474.

Jerry: We did not know the amount when we had to prepare the budget. We'll take whatever we qualify for.

Dan: What is the maximum levy you want to obtain?

Jerry: We are looking for a rate around \$2.90.

Ken: Why has there been a loss of COIT?

Jerry: It is a long story that began in 2003. The State said that COIT was dropping, even with the growth in our population. The State then said they had overpaid us and were reducing COIT for three years in order to recoup the loss. COIT has, for 2006, rebounded a little.

Ken: Has your share of COIT been constant?

Jerry: Yes, at around three percent.

Ken: Has your COIT been certified for 2006?

Jerry: Yes, at \$2.3 million. It has been steadily increasing again since the large drop in 2003. We were certified at \$2.8 million in 2003, \$2 million in 2004, and \$1.865 million in 2005, now in 2006, we are back up to \$2.3 million but we were told by the State that includes a one-time 30% adjustment.

Ken: If COIT had not been reduced, would you be here today?

Jerry: Yes, probably because of the size of the annexation.

Dave: How much increase in COIT will you be receiving because of the annexation?

Jerry: The levy is fixed, so the tax rate will decrease.

Dave: Your request is based on not receiving this adjustment in COIT?

Jerry: Yes.

Ken: Then you would not object to a reduction in the appeal amount based on the automatic adjustment for annexations?

Jerry: No, we would expect that.

Dan: Is any of the area TIF?

Jerry: No, there is a part that is county TIF, but they have released that to us.

Stan: Do you provide uniforms or do you give a clothing allowance?

Jerry: We provide uniforms.

John: Per the fiscal plans prepared, what did you anticipate you would need?

Jerry: About \$200,000.

John: The fiscal plans that we have say about \$14,000-\$15,000.

Jerry: That is because we expected to be able to use COIT to supplement the budget.

### **Recommendation**

Ken motioned to recommend approval of an annexation appeal in the amount of \$230,000 less the automatic adjustment amount for an annexation, and a three-year growth appeal in the amount of \$83,474. John seconded and the motion carried 6-0.

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### **Washington Township, Morgan County Emergency Fire Loan**

The unit is requesting approval to obtain an emergency loan in the amount of \$150,000 for a term of one (1) year for the purpose of funding required and adequate fire services to citizens. The estimated tax rate is .0473 based on an assessed value of \$325,200,000 and an annual levy of \$154,100. The Common Construction Wage is not applicable.

The unit shows a need, per the following calculation, of:

|   |             |
|---|-------------|
| January 1 <sup>st</sup> Cash Balance          | \$172,403   |
| Plus Current Year Estimated Misc. Revenues    | 176,286     |
| Plus Current Year Certified Tax Levy          | 242,096     |
| Total Funds Available                         | 590,785     |
| * Current Year Estimated Expenditures         | 738,170     |
| Plus Prior Year Encumbrances                  | 22,000      |
| Total Funds Needed                            | 760,170     |
| Funds Remaining (Must be negative to qualify) | \$(169,385) |

\* Note: The unit's certified budget was \$499,087 (reduced because of maximum levy restraints). The unit advertised and adopted a budget of \$588,170. The current estimated expenses are \$738,170 – a total of \$150,000 more than what was advertised and adopted.

### **Taxpayer Objections:**

The date of publication for a public hearing was October 27<sup>th</sup> 2005. A public hearing was held and a resolution adopted November 7<sup>th</sup> 2005. The Auditor certified No Remonstrance on \_\_\_\_\_.

### **Attendance**

The following people attended the meeting: John Neal (Trustee) and Cathy Neal (Clerk).

### **Discussion**

We have rather a large area to provide service to. We were established in 1974. In 2001, because of the ambulance crisis, we began making medical runs. Medical runs have since doubled, but we are “blessed” with a low maximum levy. We had to borrow funds last year to cover operating expenses. We have no operating balance and started the month of November with a -\$44,000 cash balance. Our equipment is aging and it is a constant trouble to keep up with expenses. We shifted shares and income taxes to the fire fund in order to help that fund, but that hurt our other funds.

Questions from Board Members:

Dave: Do you provide your own fire service?

John: Yes.

John: Have you considered sharing fire protection services with Martinsville?

John: No, not since we split in 1974. It was not a friendly split.

Stan: For 2005, what was the advertised budget for the fire fund?

John: We advertised \$638,000 but only \$499,000 was approved.

Stan: What did you advertise for 2006?

John: \$650,000, which includes one additional firefighter.

Stan: Did the township board approve this appeal?

John: Yes, unanimously.

Lisa: Were there any taxpayer objections?

John: No.

John: What is the reason for the increase?

John: The increase in runs; we have had some increase in growth, but the assessed value is down for 2006.

Ken: How large is your coverage area?

John: 35 square miles, we completely surround Martinsville.

Ken: This loan will replace last year's loan?

John: Yes.

John: Do you anticipate doing this every year?

John: Yes, until we can increase our levy to where it is sufficient to meet expenses.

John: What would prevent you from having to borrow every year?

John: An increase in the maximum levy.

Dan: We still need the Auditor's Certificate and we would like to see the 2006 budget publication.

### **Recommendation**

Stan motioned to recommend approval of an emergency fire loan in the amount of \$150,000 for a term of one year. Lisa seconded and the motion carried 6-0.

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### **City of Greenfield, Hancock County Park District Bonds**

The unit is requesting approval to issue park district bonds in the amount of \$3,500,000 for a term of twenty-two (22) years. Proceeds of the bonds will be used to fund the renovation and improvements to the existing Riley pool and parking lot. The total project cost is \$3,500,000 with a maximum annual debt payment of \$341,250. The estimated tax rate is .0326 based on an assessed value of \$797,354,373 and an annual levy of \$259,955. This is a controlled project. The Common Construction Wage is applicable and the hearing will be scheduled before December 6<sup>th</sup> 2005.

### **Taxpayer Objections:**

The date of publication for a public hearing was September 28<sup>th</sup>, 2005. A public hearing was held and a resolution adopted October 12<sup>th</sup> 2005. The Notice of Determination was published October 18<sup>th</sup> and 25<sup>th</sup> 2005. The Auditor's certified No Remonstrance on November 29<sup>th</sup> 2005.

### **Attendance**

The following people attended the meeting: Phil Miller (Taxpayer), Robert Bogigian (Park Board), Tom Billings (City Attorney), Lisa A. Lee (Bond Counsel with Ice Miller), Richard Pasco (Council member), Jason Horning (Council member), Susan Reed (Bond Counsel with Ice Miller), Larry J. Breese (Clerk Treasurer), Tracy Doyle (Superintendent of Parks & Recreation), Jim Treat (Financial Advisor with O.W. Krohn and Associates), and Rodney Cork (Mayor).

## Discussion

Bob: We are seeking approval for upgrades and renovations to the pool in Riley Park. The attendance in the last 15 – 20 years has been steadily declining and we feel that the reason is the condition of the pool area. We have had to increase admission fee to try to keep the revenue level. All this would be reversed if we could make the improvements proposed here. We are attempting to compete with Indianapolis, Shelby and other units who already have these types of pools. We re-do our master plan every five years. Input from the community shows that upgrading the pool is a priority. The last master plan was completed in 2002, with this issue being at the top of the list. The comments from taxpayers have been in support and that they approve the plans. No one came to the meetings to object when we held the bond hearings. We have never had anyone object to the pool during the master plan hearings either. We had one taxpayer who stood up to approve the initiative to improve the amenities. It is a good project and is not extravagant.

Questions from Board Members:

Dave: Is this a money-making project?

Bob: No, not really. We charge just enough to cover expenses. This is to be responsible to the taxpayers and to meet their needs.

Dave: Have you any projections on what kind of revenue you will receive?

Bob: We did a feasibility study that shows revenue will exceed expenses by about \$11,000. The expenses are estimated to be \$253,000. The first three years we will need to increase ticket prices in order to cover increased expenses.

Lisa: What are your admission prices?

Bob: \$3 and \$2 and we just increased them to \$5 and \$4.

Lisa: No formal taxpayer objections through the whole project?

Bob: No.

Dave: What is your current revenue?

Bob: None, we are operating with a loss.

John: What public bodies had to approve this project?

Bob: The Park Board approved it 5-0 and the Council approved it 6-1.

Dave: Why did one oppose.

Councilman Pasco: I was opposed because of the timing of the project.

Ken: The projected cost is the architectural fees include what has already been done?

Bob: No, that part was finished in 2003.

Ken: Are the architectural fees reasonable – they seem high to me?

Tom: The park board approved them as reasonable.



Stan: Will the architect oversee construction?

Answer: Yes.

Dave: The contingency amount also seems high at 12 ½%.

Answer: There are a couple of reasons for that:

1. The pool is twenty-five years old and we do not know what we will run into when new construction begins, and
2. The increase in the costs of materials because of the hurricanes, especially since the project will not be bid until next summer.

Dave: What is the expected attendance if you renovate the pool?

Answer: About 30,000 to 50,000.

John: If there is any construction balance at the end of the project, will that go to the debt service fund?

Answer: Yes.

Dan: What is the \$40,000 in site work?

Answer: Demolition, excavation, parking lot, lighting, and landscaping work.

Dave: What do you think the interest rate will be?

Jim: We are estimating under 5%, which would make the payments about \$268,000 per year; a tax rate impact of three cents.

Stan: How long will the pool last – what is its' useful life?

Answer: About forty years; we are within twenty to thirty years before the current facilities would need to be renovated.

Stan: So why are you appearing now?

Answer: Because the City will be advancing the funds up front to the Park Board to start the project and they will not do that until we have the funding approved.

Lisa Lee: We will not be able to sell the bonds until the end of July. If we wait until the next board meeting at the end of February, the timing would push us back to September.

Dan: The bonds are listed as “other” – are these moral bonds?

Lisa: They are special taxing district bonds that have a twelve percent debt limit.

Dan: Have you had any appeals before?

Jim: No.

Dan: What has been the tax rate trend?

Jim: Declining; before reassessment the tax rate was ninety-three cents, after reassessment, the rate was sixty-eight cents, the 2004 rate was sixty-two cents, and the 2005 rate is fifty-seven cents. We are projecting a rate of seventy-three cents for 2006.

Dave: Do you have a CCD fund?

Answer: The city does not.

Dave: Does the Park fund have a cash balance?

Answer: The civil side will have a cash balance but it will be used to reduce the levy requirement – it is estimated to be \$250,000.

Ken: How did you decide on a twenty-two year term?

Jim: To keep the tax levy low, it may be shortened depending on the market at the time of selling.

Taxpayer:

Phil Miller: (refer to prepared statement) I would request that you hear the levy appeal increase before you approve the bonds.

Answer: The City will be loaning the amount from TIF funds. It will not affect a property-tax fund. It depends on the contract with the architecture, but will not exceed \$270,000.

Phil: During the last emergency budget meeting, I overheard Councilman Paso mention to the Mayor that \$260,000 would be needed for the parks department next year.

Mayor: That is a separate issue that is not related to the pool renovation.

Phil: My main objection is that the City has already given themselves a fifteen percent raise by zeroing out the Storm Water Utility and they are here asking approval for an appeal that will increase their levy even more.

Dave: They could not have given themselves an increase in the maximum levy, they just freed up some funds to apply elsewhere.

Dan: What is the financial condition of the Greenfield?

Clerk Treasurer: The City itself is in strong condition. We are located in a fast-growing area. We have had some added pressure to provide service. We try to be fiscally responsible and fairly conservative and keep the tax rate as low as possible. The tax rate has actually decreased over the last four years as the assessed value has increased, so the tax impact will be neutral. We need to take some steps to rectify the pool condition.

### **Recommendation**

John motioned to recommend approval of general obligation bonds in the amount of \$3,500,000 for a term of twenty-two (22) years. Lisa seconded and the motion carried 6-0.

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John: As you grow because of build-out, will you apply for a growth appeal in the future – it seems to me that you are asking us to front-load the levy?

Jim: It could be possible, but we do not know that yet. The appeal is to maintain the current level of service to the annexed areas.

Clerk Treasurer: The fiscal plans did require needs for additional firefighters and police officers and for additional street maintenance personnel. We have been able to support the increase in staffing previously by cutting into the budget. We are no longer able to do that.

John: In your fiscal plans, did you account for additional revenue as well as expenses coming into the city?

Answer: Only at build-out. We are trying to keep ahead of the curve. We do not want to lose services.

Dave: Out of the 719 acres, how much was already developed?

Answer: Approximately 15-20%.

Jim: There have been another six annexations involving 1200 acres that was not included in the appeal. They have finally hit the wall as far as the budget goes.

John: If the annexation appeal is approved, what is the tax impact?

Jim: About five cents, if you include growth, it would be about one cent.

Dan: In 2007, when you increase the tax rate for the debt service, what percent change do you project on the current rate?

Jim: About a fifteen percent change, not including growth.

Taxpayer:

Phil Miller: They gave themselves a 17% raise by eliminating the storm water department, and then re-established it, for an additional increase of 15%. They have also included a 12% increase for salaries in the 2006 budget.

Dave: What is your objection?

Phil: They have already taken their raise and increase two years ago; they should not receive another one.

Dave: What would be your recommendation to this board?

Phil: To deny the appeals.

Jim: A lot of units are in the same situation we are in. You can only cut the budget so far before you have to start cutting services.

John: The prior annexations you mentioned – do you have an estimate of households there now?

Jim: Approximately 550. We can get you the fiscal plans for the prior annexation also.

### **Recommendation**

Stan motioned to recommend approval of an annexation excessive levy appeal in the amount of \$355,000, which is reduced to 1/5<sup>th</sup> of the capital outlay amount requested, and a three-year growth excessive levy appeal in the amount of \$94,087. John seconded and the motion carried 6-0.

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### **Town of Lapel, Madison County Excessive Levy Appeal(s)**

The unit is requesting an appeal in the amount of \$2,687 because of SB1.

Appeal History: None

2006 Max Levy \$

Total Max Levy with Appeal \$

Advertised Appeal Amount \$

Unit's 2006 Advertised Levy \$

Maximum appeal unit can qualify for is \$0

### **Attendance**

The following people attended the meeting: Tom Tudor (Clerk Treasurer).

### **Discussion**

Questions from Board Members:

John: On what basis are you appealing – because you were below your maximum levy?

Tom: Yes. We transferred from Gas Company to the general fund to balance the budget. We anticipate a transfer of more than \$31,000 to balance the 2006 budget. The Commissioners are having a hearing tonight to approve an annexation that will double the size of the town. We are right in the path of the growth.

Dave: There is no authority in the statutes to increase a levy beyond the cap or to restore loss levy. I understand that this will be addressed in the next legislative session.

Dan: I recommend that you talk with your DLGF field rep for suggestions on your budget.

### **Recommendation**

Stan motioned to recommend denial of the appeal. Ken seconded and the motion carried 6-0.

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**Wayne County Unit, Wayne County  
Excessive Levy Appeal(s)**

The unit requested the operation of a new jail appeal in the amount of \$650,000.

|                 |      |                      |           |
|-----------------|------|----------------------|-----------|
| Appeal History: | 1992 | Reallocation of PTRC | \$564,495 |
|                 | 2000 | Reallocation of PTRC | \$480,387 |
|                 | 2001 | Reallocation of PTRC | \$508,951 |
|                 | 2003 | Reallocation of PTRC | \$529,550 |

|                             |              |
|-----------------------------|--------------|
| 2006 Max Levy               | \$12,230,839 |
| Total Max Levy with Appeal  | \$12,880,839 |
| Advertised Appeal Amount    | \$ 650,000   |
| Unit's 2006 Advertised Levy | \$15,617,577 |

Maximum appeal unit can qualify for is \$650,000

**Attendance**

The following people attended the meeting: Chris Beeson (Auditor) and Jeff Plasterer (County Council President).

**Discussion**

Chris: Our problem is because of a new jail that opened in August of last year. We moved into the jail during the middle of the year, so we do not have a full year under our belt yet. The cost of the new jail is more than what we were told to expect. If you will look at the long worksheet I gave you, I would like to highlight some of the items. Item 1082 is for an additional cook; item 1084 is where we added one last year, but we are still in need of another cook. Item 1251 is for additional turnkeys, which are jail staff. In 2002 we had 41 jail staff. In 2004, we added two more and in 2005, four more for a total of 47. For 2006, we need to hire an additional four more staff to cover needs. We also need to upgrade courthouse security. Another major item is 1059 – this is to increase contractual services for nurses, doctors, dentists, etc. We reduced our nursing staff from 2 to 1 and now we are going to contract that service out, which increases our contractual services amount. Our utilities increased from about \$75,000 - \$80,000 in 2004 to \$177,000 after moving into the new jail. The year to date expense as of June 30<sup>th</sup> was \$146,000; we have to appropriate extra money. We are projecting utility cost for 2006 will be \$330,000.

A little background on the old jail – the capacity was 140 and on weekends we averages 225 inmates. The new jail has a capacity of 340 and we are currently holding 50 for the DOC. The population has increased by leaps and bounds.

Questions from Board Members:

Dave: Was the new jail built because of a court order?

Chris: Yes, since 1981 we have been under a court order. Jail construction began in 2001-2002. The operating costs are tremendously more because of the increase in the size of the jail.

Jeff: We expected only a ten percent increase in expenses but actually they have been more than thirty percent. We are going to be capacity very soon. We had a plan in action to cover the increased expenses so we would not have to appeal. The reality has far exceeded the anticipated costs. The need to increase personnel; fuel costs on the rise, and other expenses have exceeded expectations.

Dave: Are you now in compliance with the court order?

Chris: That is our anticipation, it is not final yet.

Dave: What does the court order say?

Chris: We cannot charge for medical reimbursement.

Jeff: The order was because of overcrowding and the lack of medical staff.

Dave: If you reach capacity, will you be out of compliance again?

Chris: We have the capability to build on two more pods if need be will very little problem.

John: What is the anticipated tax rate impact?

Chris: About two and a half cents. One cent would raise about \$250,000.

Dan: A problem with your application is that to qualify for this appeal, the jail had to have been built because of a federal court order.

Chris: We can get you that document.

Ken: The expense comparison you have given us is in comparison to 2003?

Chris: Yes, compared to where we are now.

Ken: This is the sole responsibility of the County?

Chris: Yes.

Ken: What are the contractual services for?

Chris: Medical costs and dental service primarily.

Dan: Do you have a good working relationship with the Sheriff? Can you use his Commissary funds?

Chris: Well, yes, we do have a good relationship, but it is not likely he will let us have some of his funds.

Dan: Do you have a good handle on what your daily per diem is?

Chris: Not really – it is like trying to hit a moving target; it fluctuates at \$20 to \$30 per day.

### **Recommendation**

Ken motioned to recommend approval of the operation of a new jail excessive levy appeal in the amount of \$650,000. Lisa seconded and the motion carried 6-0.





John: I am not convinced that this appeal is tied to the annexation.

Paige: The land did not start to be developed until 1997. Twenty homes have been built there now with thirty more to go. They are in this condition because they have not appealed before.

### **Recommendation**

Ken motioned to recommend approval of an annexation excessive levy appeal in the amount of \$10,546. Stan seconded and the motion carried 5-1 with John opposed.

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### **Town of Jonesboro, Grant County Excessive Levy Appeal(s)**

The unit is requesting a police pension appeal in the amount of \$23,666. The unit may or may not qualify for this appeal.

Appeal History: None

2006 Max Levy \$217,576  
Total Max Levy with Appeal \$241,242  
Advertised Appeal Amount \$ 23,665  
Unit's 2006 Advertised Levy \$278,985

Maximum appeal unit can qualify for is \$0 or \$23,666 based on interpretation of statute

### **Attendance**

The following people attended the meeting: Terry Poling (Mayor) and Karl Cender (Financial Advisor with Cender & Company).

### **Discussion**

Mayor: We need \$23,666 for our police PERF. In 1996 we became a town and they did not put the police in the 1977 fund as required by state statute. It has taken two years, since the error was found, to get them into the PERF fund because PERF had never had to deal with something like this before. This appeal includes four officers.

Questions from Board Members:

Ken: They have not been included in the budget before?

Mayor: Only in the civilian PERF.

Ken: Is this amount the difference between what was paid under civilian PERF and the 77 fund amount?

Mayor: No, this is for the full amount.

Stan: Who pays the employee's share?

Mayor: They do.

Karl: I could provide you with the amount they were budgeted for under the civilian PERF.

### **Recommendation**

Ken motioned to recommend approval of a police pension excessive levy appeal in the amount of \$23,666 less the 110% previously budgeted and paid to PERF. John seconded and the motion carried 6-0.

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### **Margaret Cooper Public Library, Greene County Lease Financing**

The unit is requesting approval to execute a lease in the amount of \$1,971,728 with maximum annual lease payments of \$180,000 for a term of twenty-four (24) years. Proceeds of the lease will be used to fund the construction of a new library building to replace the current 1908 building. Total project cost is \$1,971,728. The estimated tax rate is .0826 based on an assessed value of \$200,517,142 and an annual levy of \$165,600. This is an uncontrolled project because project costs are less than \$2,000,000. The Common Construction Wage was held November 22<sup>nd</sup> 2005 and passed with a 4-0-1 abstaining vote.

I have received several letters and phone calls from taxpayers with eight signatures in opposition and two signatures in support.

### **Taxpayer Objections:**

A resolution was adopted September 15, 2005. The date of publication for a public hearing was November 02<sup>nd</sup> 2005 and a hearing was held November 16<sup>th</sup> 2005.

### **Attendance**

The following people attended the meeting: Jane Herndon (Bond Counsel with Ice Miller), Richard Treptow (Financial Advisor with H.J. Umbaugh), John Rowe (Local Counsel with Rowe Law Firm), Shelley Williams (Director), James Morrison (President of Library Board), Susan Russell (President of Friends of the Library), and Roberta June Goad (Library Volunteer).

### **Discussion**

Shelley (reading from prepared statement): detailed the following issues

Overview

- Description of beginning of the library

- Background of reason for the project

New Construction Project

- Jim's background

- Initial project consideration

- Some action needed to be taken

- Building not in compliance with ADA
- Significant improvements needed to be made
- Feasibility study and construction versus remodeling costs done
- Received recommendation from consultants and architects

Financing/Evolution of project

- Project prepared
- Tea Bag letter sent out to encourage gifts
- Building design and modifications

Costs to taxpayers

- Tax rate impact
- Comparison of Linton's tax rate with other communities

Attempts to secure grants have not been successful

Community Support

- Letters
- Newspaper articles

Questions from Board Members:

Dave: How big is the library?

Shelley: 5,000 square feet – it has two stories and a basement. The new library will be 11,024 square foot all on one story.

Lisa: Will you continue to maintain the existing building?

Shelley: No, we will vacate it and sell it.

Dave: Do you know the value of the current building?

Shelley: I am not sure, but it is insured for around \$500,000.

Lisa Lee: They plan to use that funding to purchase extra items and for technology improvements, and possibly to reduce the amount of bonds needed to sell.

Dave: I have a slight concern about the term.

Lisa: Most municipal bonds have a ten-year no-call term. We have to wait at least ten years before we could retire them.

Richard: We worked out three different options. The twenty-four year term gives us the hedge we need in case the market rate goes up. We anticipate the term will be twenty to twenty-two years.

Dave: When do you anticipate in selling the bonds and know what interest rate you will have?

Richard: May or June and we are think that 5 1/2 % is on the high side. The current rate is three quarters lower than that.

Ken: What is the \$126,000 in library funds?

Shelley: From the library improvement fund, the rainy day fund and the capital projects plan fund.

Ken: You are funding these now?

Shelley: Yes, this is all cash on hand we have accumulated.

Lisa: What has been the public process and the reaction from taxpayers?

Shelley: We have completed a feasibility study for the renovation and then re-did the study for building a new library. We have here many letters of support for a new library.

Dan: What is the tax rate impact?

Answer: Anticipating less than eight cents. For a home valued at \$125,000 it would increase their taxes by about \$62 per year. We have held an open forum meeting. We started out at 22,000 square foot and cut it back to about 17,000 square foot. We sent out brochures asking for gifts and input. The problem is that people didn't show up. The main concern is what we are going to do with the old building.

James: We had to close the library today because the heating failed. We are not in compliance with the fire code or with the ADA. We have instituted temporary fixes that have not been wise investments. These are some real issues we are dealing with.

John: What is the geographical area?

Answer: We service Stockton Township and the City of Linton.

Dave: What is your circulation?

Answer: About 31,322 with 3,457 registered borrowers.

Ken: Is the \$157 per square foot reasonable?

Answer: Yes because of the specific needs of libraries.

Ken: Are you satisfied that this is cost efficient?

Shelley: Yes, definitely. We have re-designed and cut costs where we could. The site is only about two blocks from the current building and will have increased accessibility.

John: What has been the public approval process?

Lisa Lee: We have done the required step to receive patron petitions from the taxpayers and have held meetings to approve the form of lease, as required by statute.

Dan: What is your total tax rate?

Richard: A little over \$3, this will cause very little change, even including the new library and fire station bonds.

Dan: How are you going to operate the new building since you are doubling the size?

Answer: We will use the same amount of staff and be more efficient. We anticipate a small decrease in operating costs. We have been pumping a lot of money into LIRF that we will not need any more.

Susan: The building is an embarrassment to the community. We have been working hard and have raised \$19,000. Ginnett has donated thousands of new books; all we had to do was make two trips to D.C. to pick them up. We have sold more than \$6,000 in new books.

James: My concern is that we cannot afford to operate the existing building too much longer.

Roberta: The current building is not handicap accessible; there is not enough space to get a wheelchair or walker between stacks. The children's area is located upstairs, which necessitates carrying a child up and down those stairs. We also need to have computer upgrades for our children.

### **Recommendation**

Stan motioned to recommend approval to execute a lease in the amount of \$1,971,728 with maximum annual lease payments of \$180,000 for a term of twenty-four (24) years. John seconded and the motion carried 5-1 with Dan opposing because of the scope of the building.-

---

### **Miami Township, Cass County Emergency Fire Loan**

The unit is requesting approval to obtain an emergency loan in the amount of \$11,000 for a term of one (1) year. Proceeds of the bonds will be used to fund fire protection services. The estimated tax rate is .02491 based on an assessed value of \$45,862,310 and an annual levy of \$11,435. The Common Construction Wage is not applicable.

The unit shows a need, per the following calculation, of:

|   |            |
|---|------------|
| January 1 <sup>st</sup> Cash Balance          | \$9,728    |
| Plus Current Year Estimated Misc. Revenues    | 4,641      |
| Plus Current Year Certified Tax Levy          | 11,970     |
| Total Funds Available                         | 26,339     |
| * Current Year Estimated Expenditures         | 25,860     |
| Plus Prior Year Encumbrances                  | 16,160     |
| Total Funds Needed                            | 42,020     |
| Funds Remaining (Must be negative to qualify) | \$(15,681) |

\* Note: The unit's certified budget was \$25,860 (reduced because of maximum levy restraints). The unit advertised and adopted a budget of \$26,250. The current estimated expenses are \$42,020 – a total of \$15,770 more than was advertised and adopted.

### **Taxpayer Objections:**

The date of publication for a public hearing was September 2<sup>nd</sup> 2005. A public hearing was held and a resolution adopted on September 20<sup>th</sup> 2005. The Notice of Determination was published October 22<sup>nd</sup> 2005. The Auditor certified No Remonstrance on November 20<sup>th</sup> 2005.

### **Attendance**

The following people attended the meeting: Kevin Loposser (Trustee).

### **Discussion**

Due to a math error on my part in the 2004 budget, and the impact of SB1, my budget did not allow me to make my contractual payments.

Questions from Board Members:

John: SB1 made the error permanent?

Kevin: Yes.

Dan: Is this your first year for an emergency loan?

Kevin: Yes.

Stan: Will this amount be enough to cover your 2005 expenses?

Kevin: Yes.

### **Recommendation**

Ken motioned to recommend approval of an emergency fire loan in the amount of \$11,000 for a term of one year. John seconded and the motion carried 6-0.

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### **Miami Township, Cass County Excessive Levy Appeal(s)**

The unit is also requesting a correction of error appeal in the amount of \$5,000.

Appeal History: None

2006 Fire Max Levy \$12,437

Total Max Levy with Appeal \$16,868

Advertised Appeal Amount \$ 5,000

Unit's 2006 Advertised Levy \$14,573

Maximum appeal unit can qualify for is \$2,136 because they did not advertise high enough

### **Attendance**

The following people attended the meeting: Kevin Loposser (Trustee).

### **Discussion**

Questions from Board Members:

Dave: This amount would help to correct the error you made?

Kevin: Yes.

## **Recommendation**

Lisa motioned to recommend approval a correction of error excessive levy appeal in the amount of \$5,000 based on the unit qualifying per advertisement levy. John seconded and the motion carried 5-1 with Stan opposed.

---

### **Town of Albion, Noble County Lease Financing**

The unit is requesting approval to execute a lease in the amount of \$720,000 with maximum annual lease payments in the amount of \$107,000 for a term of nineteen (19) years. Proceeds of the bonds will be used to purchase an existing building to be used as the Town Hall. The estimated tax rate is .1194 based on an assessed value of \$85,152,104 and an annual levy of \$101,650. This is an uncontrolled project because the project cost is less than \$2,000,000. The Common Construction Wage is not applicable.

### **Taxpayer Objections:**

A resolution was adopted November 22<sup>nd</sup> 2005 approving the lease financing.

### **Attendance**

The following people attended the meeting: Lucy Emison (Bond Counsel with Ice Miller), John Julien (Financial Advisor with H.J. Umbaugh), Steve Hagan (Town Attorney), Beth Shellman (Town Manager), and Christina Magnuson (Town Council Vice President).

### **Discussion**

Steve: The current Town Hall building has some problems. The major purpose for this lease is to provide more space and consolidate equipment and staff. There is a building, formerly used for light manufacturing, that is available for purchase and it has 40,000 square foot we can use. We currently have equipment spread out over four different areas. This would also save us money on utility costs and manpower.

Questions from Board Members:

Dave: Is this a lease to purchase or own?

Steve: A building corporation will purchase the building and lease it to us.

Dave: The term is for nineteen years – what will you use it for?

Steve: As a storage area for vehicles and other equipment.

Dave: You are not getting rid of the current Town Hall building?

Steve: Not that building, but other buildings we are utilizing. We need to become more efficient with what we have.

Ken: The payments increase by 2014 to \$37,000, why the increase?

John: We structured this loan as a wrap around to a current debt that will retire in 2014.

Ken: The current debt is \$70,000?

John: Yes.

Ken: The new debt is interest only for the first few years?

John: Yes, for the first eight years. By structuring it this way, we will have additional TIF revenue available to make the payments.

John: What was the TIF district originally opened for?

Steve: As an industrial park and to improve infrastructure. This facility is in that TIF area.

Dan: Has the public made any comments?

Steve: Not that I am aware of, except in support.

John: We have included newspaper articles written on the plans.

Dave: One council member opposed – do you know why?

Steve: He never approves anything; he is against anything new, he wants things to remain the way they were and have always been.

### **Recommendation**

Ken motioned to recommend approval to execute a lease in the amount of \$720,000 with maximum annual lease payments of \$107,000 for a term of nineteen (19) years. Dan seconded and the motion carried 6-0.

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### **Marshall County Unit, Marshall County Lease Financing**

The unit is requesting approval to execute a lease in the amount of \$15,400,000 with maximum annual lease payments in the amount of \$1,325,000 for a term of twenty (20) years for the purpose of constructing a new correctional facility. The unit expects to use Special CAGIT revenues under I.C. 6-3.5-1.1-28 to fund the lease payments. The total project cost is \$20,780,824. The estimated tax rate, should CAGIT revenue become insufficient, is .0558 based on an assessed value of \$2,525,463,463 and an annual levy of \$1,258,750. This is an uncontrolled project because the unit is using revenue other than property taxes to pay the debt payments. The common construction wage meeting was held November 17<sup>th</sup> and passed with a 3-1-1 abstaining vote.

### **Taxpayer Objections:**

A resolution approving the lease financing was signed November 14<sup>th</sup> 2005. The date of publication for a public hearing was November 23<sup>rd</sup> 2005. A public hearing was held December 5<sup>th</sup> 2005.



## **Attendance**

The following people attended the meeting: Thomas Chamberlin (Commissioner), Joe Hoffman (Construction Control), James N. Clevenger (County Attorney), Lisa A. Lee (Bond Counsel with Ice Miller), Jack Knouse (Construction Control), Todd A. Samuelson (Financial Advisor with H.J. Umbaugh), Mark Van Allen (Architect with RQAW).

## **Discussion**

Dave: Is this court ordered?

Answer: No, it is not. Twenty-three and a half years ago I began my law enforcement career. In 1974 our correctional facility had a 44-bed capacity. During the summer months, we would have 90 inmates, with an average of 66 per day. During 2001-2002 we completed a feasibility study. In 2004, the Commissioners approved a 160-bed facility. The original design required the hiring of seventeen additional people and a total cost of \$17 million. The current commissioners stopped that project because of the cost and the expenses were too exorbitant. We re-organized and began the project again. We looked at existing buildings by touring twelve different correctional facilities around the state. After eight months, we have come up with a design from Knox County and tweaked it for Marshall County. It will be 58,316 square feet, which is 4,000 square feet less, with a capacity of 248 instead of 160. The cost is now \$14.7 million and will only need an additional eight staff. The jail design took a lot of time and manpower. This facility is a good model for anyone to use.

Todd: This is a lease financing with a tax back-up for credit enhancement to reduce interest. We will use CAGIT to make the payments. This is the third year to receive special CAGIT. The budget reflected on page three of the first section. The total project cost is \$20,780,000, local funds and CAGIT revenues will be used to reduce that to \$15,400,000. Tab 3 has an estimate of financing at the maximum interest rate. Interest will be capitalized during construction. Tab 4 shows the cash flow based on current balances and I have not assumed growth. We have used the 2006 certified \$1,800,000 for CAGIT revenues and included a debt fund reserve to protect against CAGIT fluctuations. Tab 5 shows detailed operating expenses. Increased costs will be mainly in utilities and manpower. There are options available to reduce operating costs needs.

Questions from Board Members:

Dave: What is the capacity of the current facility?

Answer: The capacity is 44; the new facility will be 248.

Dave: What are the problems in Marshall County – are you faced with some major crimes?

Answer: U.S. 30 and U.S. 31 bring traffic in from Chicago and Ft. Wayne. We have had some large busts recovering drugs and money. We are in the top five counties in Indiana with dismantling drug labs. We have already dismantled 45-50 labs this year, with an average of 4-5 rolling labs per month.

Dave: The maximum interest rate is 5.5%, but you expect a 3% rate?

Answer: 3 ½ to 4.9% is realistic; interest rates are very mobile in both directions right now.

Dave: When do you expect to break ground?

Answer: Early April and it will take eighteen months to complete.

Dave: What are you going to do with the current facility?

Answer: We don't know yet, that issue is still under discussion. It has serious infrastructure problems and it would take \$35,000 to replace the roof.

Dave: The current operating budget will increase by how much?

Answer: The current estimate is \$400,000 to \$450,000 per year.

Dave: You don't expect that to be a problem?

Todd: Well, yes, but we are planning for that. We are going to phase in over two budget cycles. The increase in assessed value will help cover expenses and perhaps housing DOC inmates.

Dave: What kind of economic growth have you seen?

Todd: Pretty diversified with some new growth.

John: The current average is sixty-six and you are building a 248-bed facility – is this overkill?

Answer: We currently have 1,000 outstanding warrants. Most offenders are on probation. Four out of seven jails we toured that were built in the last seven years are already talking about needing to build on.

John: Do you plan to rent out excess capacity?

Answer: Yes.

Dan: Do you have an estimate of per diem?

Answer: Approximately \$30-\$35 per day.

John: Do you have a provision in the financing that if CAGIT continues to increase the lease could be pre-paid?

Answer: Yes.

Todd: If it plays off perfectly, it could be paid off after eleven years.

Dan: The new facility has just two floors?

Answer: Yes.

Dan: Is the housing pods for medium security?

Answer: We have sections for nine different security situations with both minimum, maximum, and control areas.

Dan: Do you run community corrections out of this facility?

Answer: We do not currently have that program, but we will have it eventually. We have built in schooling areas.

### **Recommendation**

Stan motioned to recommend approval to execute a lease in the amount of \$15,400,000 with maximum annual lease payments in the amount of \$1,325,000 for a term of twenty (20) years. Ken seconded and the motion carried 6-0.

---

### **Springfield Township, LaPorte County Fire Loan**

The unit is requesting approval to obtain a loan in the amount of \$415,000 for a term of six (6) years. Proceeds of the bonds will be used to purchase a fire engine that is a combination pumper and rescue truck plus related equipment. The estimated tax rate is .0530 based on an assessed value of \$140,000,000 and an annual levy of \$76,820. The total project cost is \$415,000 with annual debt payments of \$81,320. This is a controlled project. The Common Construction Wage is not applicable.

### **Taxpayer Objections:**

The date of publication for a public hearing was October 6<sup>th</sup> 2005. A public hearing was held and a resolution adopted on October 19<sup>th</sup> 2005. The Notice of Determination was published October 20<sup>th</sup> 2005. The Auditor certified No Remonstrance on November 29<sup>th</sup> 2005.

### **Attendance**

The following people attended the meeting: David McCain (Attorney), David Stephens (Fire Chief) and Howard Conley (Trustee).

### **Discussion**

David: They would like to acquire a combination pumper and rescue truck. They have gotten rid of three trucks in the last year because they did not meet their needs. The area has some residential areas, some industry, but most of the runs are for vehicle accidents. They estimate the tax rate to be five cents and will use \$90,000 from the Cumulative Fire fund. They need to purchase not only the truck, but substantial equipment – hoses, extraction equipment, etc.

Questions from Board Members:

Dave: You sold three pieces of equipment?

David: Yes; a fair amount was used to pay down the current debt and to fund expenses because the budget was cut last year. We had to pay for a new dry well also.

Dave: How big is this equipment?

David: It has a 500 gallon tank with a 1500 gpm capacity, and a lot of extraction equipment.

Stan: Will this truck fit inside the fire station?

David: Yes, it is a little shorter than some we have. This will give us two pumpers, two tankers, one brush truck and one first responder vehicle.

John: You have received one proposal from a bank, are you planning are getting others?

Answer: Yes, probably. We historically use one bank that we have a good relation with and is usually very competitive.

Dave: What kind of delivery time are you expecting?

Answer: We are talking about a two-month delivery time, but I have never seen one that quick. The usual time is 160-180 days. We haven't put bids out yet, but I am thinking it will be more like six to nine months before we need to borrow the money.

Dave: Did the township board approve this and were there any remonstrators?

Answer: Yes, the board did approve it and no, there were not any remonstrators.

Dan: Will the tax rate be offset with the retirement of the old debt?

Answer: Yes, the last payment will be in June 2007 and the first payment for this debt will be about that same time. The older trucks are starting to nickel and dime us. This truck will replace two of the trucks we sold. We are working toward lowering out ISO rating.

Dave: Will you be under-equipped?

Answer: No.

Dan: The tax rate will not be needed until 2007?

Answer: That's right. In order to keep the tax rate level, this debt will be tacked on as the other one goes off.

Dave: What are you doing right now for equipment?

Answer: We have mutual aid agreements because we have minimal equipment that is now twenty-three years old.

Dave: Why would you sell off old equipment before getting new to replace it?

Answer: We have several mutual aid agreements to help cover our needs.

### **Recommendation**

Ken motioned to recommend approval of a fire equipment loan in the amount of \$415,000 for a term of six (6) years. John seconded and the motion carried 5-0-1 with Dave abstaining.

---

### **Scipio Township, LaPorte County Fire Loan**

The unit is requesting approval to obtain a loan in the amount of \$240,000 for a term of six (6) years. Proceeds of the bonds will be used to purchase a fire engine pumper truck. The estimated tax rate is .0334 based on an assessed value of \$132,000,000 and an annual levy of \$43,419. The

total project cost is \$247,700 with annual debt payments of \$49,219. This is a controlled project. The Common Construction Wage is not applicable.

### **Taxpayer Objections:**

The date of publication for a public hearing was October 13<sup>th</sup> 2005. A public hearing was held and a resolution adopted on October 25<sup>th</sup> 2005. The Notice of Determination was published October 27<sup>th</sup> 2005. The Auditor certified No Remonstrance on November 29<sup>th</sup> 2005.

### **Attendance**

The following people attended the meeting: David McCain (Attorney), Nina Sampson (Trustee), and Walter Sass (Fire Chief).

### **Discussion**

We would like to purchase a pumper to replace a 1985 model that is no longer operable or repairable.

Questions from Board Members:

Stan: Do you have a cum fire fund?

Answer: Yes, but we are building a small fire station and using the cum fund for that purpose. The current station is fifty-four years old and is located in the far northern part of the area. The current development has homes being built on the west side and east sides. The new fire station is being built on the east side on airport grounds; the lease is for fifty years at \$1 per year. We need one pumper, a tanker and a brush buggy in each station. The station is costing about \$253,000 and we intend to pay cash for it and borrow the money to buy the truck. We will begin to build up the cum fund again once the station is paid for. We are the fastest growing township in LaPorte County.

Ken: You anticipate a three cent impact on the tax rate?

Answer: Yes, based on current assessed value.

Lisa: No taxpayer objections?

Answer: No.

### **Recommendation**

Lisa motioned to recommend approval of a fire equipment loan in the amount of \$240,000 for a term of six (6) years. John seconded and the motion carried 5-0-1 with Dave abstaining.

---

**Center Township, Vanderburgh County  
Excessive Levy Appeal(s)**

The unit is requesting a township assistance appeal in the amount of \$180,298. The unit qualifies for \$180,298 per statutory formula.

|                 |      |                     |          |
|-----------------|------|---------------------|----------|
| Appeal History: | 1986 | Volunteer Fire      | \$10,000 |
|                 | 2004 | Volunteer Fire      | \$10,000 |
|                 |      | Township Assistance | \$15,000 |

|                             |           |
|-----------------------------|-----------|
| 2006 Max Levy               | \$152,714 |
| Total Max Levy with Appeal  | \$333,012 |
| Advertised Appeal Amount    | \$190,000 |
| Unit's 2006 Advertised Levy | \$400,000 |

Maximum appeal unit can qualify for is      \$180,298

**Attendance**

The following people attended the meeting: Steve Dyson (Consultant).

**Discussion**

Questions from Board Members:

Stan: Why do they need \$180,000?

Steve: I was just hired as their consultant, so I do not have a lot of background. The unit did not attend the pre-budget hearing meeting. I called the DLGF rep and asked what they could use help with. They suggested this appeal. We have moved COIT to the township fund and requested an emergency loan to fund fire operations, then applied for this appeal to help out the township assistance fund.

Ken: This appeal is to help all of the township funds?

Steve: Yes, I would say that is fair, to free up income taxes to help out other funds.

Stan: What is the projected cash balance?

Steve: I am not sure.

Stan: The budget is \$240,000 plus a reasonable operating balance.

Dan: They also estimated receiving \$100,000 in COIT that they put in the township assistance fund and they have been certified for \$148,000.

**Recommendation**

Ken motioned to recommend denial of the appeal and forward to Melissa for review. No one seconded and the motion died.

John motioned to forward the appeal to Melissa with no recommendation. Ken seconded and the motion carried 4-2 with Stan and Dan opposed.

---

**Scott Township, Vanderburgh County  
Excessive Levy Appeal(s)**

The unit is requesting a volunteer fire expenses appeal in the amount of \$10,000. The unit qualifies for \$10,000 per statutory formula.

Appeal History: None

|                             |           |
|-----------------------------|-----------|
| 2006 Max Levy               | \$234,535 |
| Total Max Levy with Appeal  | \$244,535 |
| Advertised Appeal Amount    | \$10,000  |
| Unit's 2006 Advertised Levy | \$247,100 |

Maximum appeal unit can qualify for is \$10,000

**Attendance**

Attendance not required.

**Discussion**

None.

**Recommendation**

Stan motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$10,000. Ken seconded and the motion carried 6-0.

---

**Osolo Township, Elkhart  
Excessive Levy Appeal(s)**

The unit is requesting a township assistance appeal in an unknown amount. The unit did not submit the appropriate paperwork to know the amount of the request.

|  |               |
|--|---------------|
| Current year township assistance approved appropriations | \$108,584     |
| Ensuing year adopted appropriations                      | 213,995       |
| Current year township assistance rate                    | .0066         |
| Current year assessed value divided by 100               | 14,267,358.10 |
| Multiply rate by AV                                      | 94,165        |
| Multiply AV * .0167                                      | 238,265       |
| Qualifying amount  | \$144,100     |

Appeal History: None

2006 Max Levy \$284,563  
Total Max Levy with Appeal \$428,663  
Advertised Appeal Amount \$200,000  
Unit's 2006 Advertised Levy \$738,020

Maximum appeal unit can qualify for is \$144,100

**Attendance**

Attendance not required.

**Discussion**

None.

**Recommendation**

Stan motioned to recommend denial of an excessive levy appeal. Dan seconded and the motion carried 6-0.

---

**Town of Hanover, Jefferson County  
Excessive Levy Appeal(s)**

The unit is requesting a volunteer fire appeal in the amount of \$1,073. The unit qualifies for \$1,073 per statutory formula.

Appeal History: None

2006 Max Levy \$  
Total Max Levy with Appeal \$  
Advertised Appeal Amount \$ 1,073  
Unit's 2006 Advertised Levy \$255,095

Maximum appeal unit can qualify for is \$1,073

**Attendance**

Attendance not required.

**Discussion**

None.

**Recommendation**



Ken motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$1,073. John seconded and the motion carried 6-0.

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**Town of McCordsville, Hancock County**  
**Excessive Levy Appeal(s)**

The unit is requesting three-year growth appeal in the amount of \$117,300. The unit qualifies for \$120,874 per statutory formula.

|                 |      |                   |          |
|-----------------|------|-------------------|----------|
| Appeal History: | 2002 | Annexation        | \$898    |
|                 | 2003 | Annexation        | \$49,500 |
|                 | 2005 | Three-year growth | \$58,800 |

|                             |           |
|-----------------------------|-----------|
| 2006 Max Levy               | \$480,498 |
| Total Max Levy with Appeal  | \$597,798 |
| Advertised Appeal Amount    | \$135,000 |
| Unit's 2006 Advertised Levy | \$869,782 |

Maximum appeal unit can qualify for is        \$117,300

**Attendance**

Attendance not required.

**Discussion**

None.

**Recommendation**

Ken motioned to recommend approval of a three-year growth excessive levy appeal in the amount of \$117,300. Lisa seconded and the motion carried 5-1 with Dan opposed.

---

**Town of Zionsville, Boone County**  
**Excessive Levy Appeal(s)**

The unit is requesting a three-year growth appeal in the amount of \$125,800. The unit qualifies for \$112,784 per statutory formula.

The unit is also requesting a volunteer fire appeal in the amount of \$10,000. They qualify for \$10,000 per statutory formula.

|                 |      |                   |           |
|-----------------|------|-------------------|-----------|
| Appeal History: | 2003 | Volunteer Fire    | \$10,000  |
|                 |      | Three-year growth | \$45,192  |
|                 | 2004 | Volunteer Fire    | \$10,000  |
|                 |      | Annexation        | \$595,046 |
|                 |      | Three-year growth | \$28,105  |

2006 Max Levy \$2,407,858  
Total Max Levy with Appeal \$2,543,658  
Advertised Appeal Amount \$ 200,000  
Unit's 2006 Advertised Levy \$4,523,732

Maximum appeal unit can qualify for is \$122,784 (\$112,784 + \$10,000)

**Attendance**

Attendance not required.

**Discussion**

None.

**Recommendation**

John motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$10,000 and a three-year growth excessive levy appeal in the amount of \$112,784. Stan seconded and the motion carried 6-0.

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**Town of Jamestown, Boone County  
Excessive Levy Appeal(s)**

The unit is requesting a volunteer fire expenses appeal in the amount of \$10,000. The unit qualifies for \$10,000 per statutory formula.

Appeal History: None

2006 Max Levy \$67,296  
Total Max Levy with Appeal \$77,296  
Advertised Appeal Amount \$30,000  
Unit's 2006 Advertised Levy \$193,000

Maximum appeal unit can qualify for is \$10,000

**Attendance**

Attendance not required.

**Discussion**

None.

**Recommendation**

Stan motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$10,000. Lisa seconded and the motion carried 6-0.

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**Wayne Township, Hamilton County  
Excessive Levy Appeal(s)**

The unit requested the following appeals:

| Appeal              | Amount    | Qualifies per statutory formula: |
|---------------------|-----------|----------------------------------|
| Three-year growth   | \$Maximum | \$697 Civil                      |
| Volunteer Fire      | \$291,386 | \$10,000                         |
| Township Assistance | \$34,714  | \$33,442                         |

|                 |      |                |         |
|-----------------|------|----------------|---------|
| Appeal History: | 1987 | Volunteer Fire | \$300   |
|                 | 1989 | Volunteer Fire | \$1,510 |
|                 | 1990 | Shortfall      | \$422   |

|                             | <b>Civil</b> | <b>Fire</b> |
|-----------------------------|--------------|-------------|
| 2006 Max Levy               | \$8,572      | \$39,720    |
| Total Max Levy with Appeal  | \$43,983     | \$331,106   |
| Advertised Appeal Amount    | \$34,714     | \$291,386   |
| Unit's 2006 Advertised Levy | \$45,356     | \$329,675   |

Maximum appeal unit can qualify for is      \$34,139 Civil      \$10,000 Fire

**Attendance**

Attendance not required.

**Discussion**

Ken: I have a question about the increase to the civil maximum levy, it would be a 4% increase.  
Dan: They have a \$75,000 operating balance.

**Recommendation**

Stan motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$10,000 and to deny the township assistance and the three-year growth appeals. Ken seconded and the motion carried 6-0.

---

**Adams Township, Hamilton County  
Excessive Levy Appeal(s)**

The unit is requesting a township assistance appeal in the amount of \$25,000. The unit qualifies for \$24,526 per statutory formula.

|                 |      |                         |           |
|-----------------|------|-------------------------|-----------|
| Appeal History: | 1990 | Shortfall               | \$9,591   |
|                 | 2000 | Twp Fire w/Municipality | \$143,839 |
|                 | 2003 | Three-year growth       | \$3,581   |
|                 | 2004 | Twp Fire w/Municipality | \$479,902 |
|                 |      | Three-year growth       | \$3,648   |
|                 | 2005 | Three-year growth       | \$10,000  |

2006 Max Levy \$43,742

Total Max Levy with Appeal \$68,742

Advertised Appeal Amount \$ Unit did not submit proof of publication

Unit's 2006 Advertised Levy \$

Maximum appeal unit can qualify for is \$24,526 based on publication verification

### **Attendance**

Attendance not required.

### **Discussion**

None.

### **Recommendation**

Stan motioned to recommend approval of a township assistance excessive levy appeal in the amount of \$24,526. Lisa seconded and the motion carried 5-1 with John opposed.

---

### **Washington Township, Hendricks County Excessive Levy Appeal(s)**

The unit is requesting a three-year growth appeal in the amount of \$85,000. The unit qualifies for \$8,808 Civil and \$26,300 Fire per statutory formula.

Appeal History: Many

|                             |           |             |                           |
|-----------------------------|-----------|-------------|---------------------------|
|                             | Civil     | Fire        |                           |
| 2006 Max Levy               | \$571,622 | \$1,666,180 |                           |
| Total Max Levy with Appeal  | \$581,622 | 1,741,180   |                           |
| Advertised Appeal Amount    | \$        |             | cannot read advertisement |
| Unit's 2006 Advertised Levy | \$        |             |                           |

Maximum appeal unit can qualify for is \$8,808 Civil \$26,300 Fire

### **Attendance**

Attendance not required.

### Discussion

None.

### Recommendation

Stan motioned to recommend approval of a three-year growth excessive levy appeal in the amount of \$8,808 for Civil and \$26,300 for Fire. Dan seconded and the motion carried 5-0-1 with Ken abstaining.

---

#### **Lynn Township, Posey County Excessive Levy Appeal(s)**

The unit requested the following appeals:

| Appeal              | Amount  | Qualifies per statutory formula: |
|---------------------|---------|----------------------------------|
| Volunteer Fire      | \$3,624 | \$3,624                          |
| Township Assistance | \$6,618 | \$6,618                          |

|                 |      |                |         |
|-----------------|------|----------------|---------|
| Appeal History: | 1989 | Volunteer Fire | \$600   |
|                 | 1998 | Volunteer Fire | \$1,530 |
|                 | 1999 | Volunteer Fire | \$1,900 |
|                 | 2000 | Volunteer Fire | \$2,176 |

|                             |          |          |
|-----------------------------|----------|----------|
|                             | Civil    | Fire     |
| 2006 Max Levy               | \$22,946 | \$16,947 |
| Total Max Levy with Appeal  | \$29,564 | \$20,571 |
| Advertised Appeal Amount    | \$ 6,618 | \$ 3,624 |
| Unit's 2006 Advertised Levy | \$30,049 | \$20,824 |

Maximum appeal unit can qualify for is      \$6,618 Civil    \$3,624 Fire

### Attendance

Attendance not required.

### Discussion

None.

### Recommendation

Ken motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$3,624 and a township assistance excessive levy appeal in the amount of \$6,618. Stan seconded and the motion carried 6-0.

---

**Brownsburg Public Library, Hendricks County  
Excessive Levy Appeal(s)**

The unit is requesting a three-year growth appeal in the amount of \$50,000. The unit qualifies for \$14,021 per statutory formula.

|                 |      |                   |          |
|-----------------|------|-------------------|----------|
| Appeal History: | 2004 | Three-year growth | \$6,573  |
|                 | 2005 | Three-year growth | \$10,437 |

|                             |           |
|-----------------------------|-----------|
| 2006 Max Levy               | \$440,729 |
| Total Max Levy with Appeal  | \$490,729 |
| Advertised Appeal Amount    | \$50,000  |
| Unit's 2006 Advertised Levy | \$646,327 |

Maximum appeal unit can qualify for is       \$14,021

**Attendance**

Attendance not required.

**Discussion**

Dan: They have \$85,000 in a rainy day fund and a cash balance of \$116,000 in their Capital Projects Fund.

**Recommendation**

John motioned to recommend approval of a three-year growth excessive levy appeal in the amount of \$14,021. Lisa seconded and the motion failed 2-4 with Dan, Ken, Lisa and Dave opposing. Ken opposed because he has a problem with libraries qualifying for the three-year growth appeal.

Ken motioned to recommend denial of the appeal. Lisa seconded and the motion carried 4-2.

---

**Lake Township, Allen County  
Excessive Levy Appeal(s)**

The unit is requesting a township assistance appeal in the amount of \$15,544. The unit qualifies for \$12,659 per statutory formula.

|                 |      |                |         |
|-----------------|------|----------------|---------|
| Appeal History: | 1990 | Volunteer Fire | \$2,000 |
|-----------------|------|----------------|---------|

|               |          |
|---------------|----------|
| 2006 Max Levy | \$25,628 |
|---------------|----------|

Total Max Levy with Appeal \$41,172  
Advertised Appeal Amount \$ did not submit proof of publication  
Unit's 2006 Advertised Levy \$

Maximum appeal unit can qualify for is \$12,659 contingent upon publication verification

**Attendance**

Attendance not required.

**Discussion**

None.

**Recommendation**

Dave motioned to recommend denial of the excessive levy appeal. Stan seconded and the motion carried 6-0.

---

**Town of Georgetown, Floyd County  
Excessive Levy Appeal(s)**

The unit is requesting a three-year growth appeal in the amount of \$31,859. The unit qualifies for \$9,036 per statutory formula.

Appeal History: None

2006 Max Levy \$184,757  
Total Max Levy with Appeal \$216,616  
Advertised Appeal Amount \$ 59,562  
Unit's 2006 Advertised Levy \$244,249

Maximum appeal unit can qualify for is \$9,036

**Attendance**

Attendance not required.

**Discussion**

None.

**Recommendation**

Ken motioned to recommend approval of a three-year growth excessive levy appeal in the amount of \$9,036. Dan seconded and the motion carried 6-0.

---

**Liberty Township, Crawford County  
Excessive Levy Appeal(s)**

The unit is requesting a township assistance appeal in the amount of \$5,400. The unit qualifies for \$5,394 per statutory formula.

Appeal History:                      None

2006 Max Levy                      \$7,026

Total Max Levy with Appeal \$12,426

Advertised Appeal Amount    \$

Unit's 2006 Advertised Levy \$              did not submit proof of publication

Maximum appeal unit can qualify for is        \$5,394 contingent upon publication verification

**Attendance**

Attendance not required.

**Discussion**

None.

**Recommendation**

Stan motioned to recommend denial of an excessive levy appeal. Ken seconded and the motion carried 6-0.

---

**Ohio Township, Spencer County  
Excessive Levy Appeal(s)**

The unit is requesting a township assistance appeal in the amount of \$97,120. The unit qualifies for \$97,120 per statutory formula.

Appeal History:                      None

2006 Max Levy                      \$60,988

Total Max Levy with Appeal \$158,108

Advertised Appeal Amount    \$97,120

Unit's 2006 Advertised Levy \$159,620

Maximum appeal unit can qualify for is \$97,120



### **Attendance**

Attendance not required.

### **Discussion**

None.

### **Recommendation**

Stan motioned to recommend denial of an excessive levy appeal because of a lack of information. Ken seconded and the motion carried 6-0.

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#### **Jennings Township, Crawford County Excessive Levy Appeal(s)**

The unit is requesting a township assistance appeal in the amount of \$6,300. The unit qualifies for \$5,604 per statutory formula.

Appeal History:                      None

2006 Max Levy                      \$6,145

Total Max Levy with Appeal \$12,445

Advertised Appeal Amount    \$              did not submit proof of publication

Unit's 2006 Advertised Levy \$

Maximum appeal unit can qualify for is        \$5,604 contingent upon publication verification

### **Attendance**

Attendance not required.

### **Discussion**

None.

### **Recommendation**

Stan motioned to recommend denial of an excessive levy appeal. John seconded and the motion carried 6-0.

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#### **Riley Fire District, Vigo County Excessive Levy Appeal(s)**

The unit is requesting a volunteer fire expenses appeal in the amount of \$10,000. The unit qualifies for \$10,000 per statutory formula.

Appeal History:                      2005    Three-year growth    \$10,000

2006 Max Levy                      \$103,930

Total Max Levy with Appeal \$113,930

Advertised Appeal Amount    \$10,000

Unit's 2006 Advertised Levy \$158,000

Maximum appeal unit can qualify for is    \$10,000

#### **Attendance**

Attendance not required.

#### **Discussion**

None.

#### **Recommendation**

Lisa motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$10,000. Ken seconded and the motion carried 5-1 with Stan opposing.

---

### **Green Township, Madison County Excessive Levy Appeal(s)**

The unit is requesting a township assistance appeal in the amount of \$14,500. The unit qualifies for \$11,642 per statutory formula.

|                 |      |                   |         |
|-----------------|------|-------------------|---------|
| Appeal History: | 1986 | Volunteer Fire    | \$1,612 |
|                 | 1987 | Volunteer Fire    | \$1,934 |
|                 | 1993 | Volunteer Fire    | \$4,810 |
|                 | 2003 | Township Asst     | \$5,451 |
|                 |      | Three-year growth | \$ 438  |

2006 Max Levy                      \$25,096

Total Max Levy with Appeal \$39,596

Advertised Appeal Amount    \$14,500

Unit's 2006 Advertised Levy \$44,025

Maximum appeal unit can qualify for is    \$11,642

#### **Attendance**

Attendance not required.

### Discussion

None.

### Recommendation

Stan motioned to recommend approval of a township assistance excessive levy appeal in the amount of \$11,642. Ken seconded and the motion carried 5-0 (Lisa was momentarily absent).

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#### **Raccoon Township, Parke County Excessive Levy Appeal(s)**

The unit is requesting a volunteer fire expenses amount of \$4,000. The unit qualifies for \$14,021 per statutory formula.

|                 |      |                     |         |
|-----------------|------|---------------------|---------|
| Appeal History: | 1988 | Volunteer Fire      | \$ 990  |
|                 |      | Township Assistance | \$1,262 |

|                             |          |
|-----------------------------|----------|
| 2006 Max Levy               | \$9,290  |
| Total Max Levy with Appeal  | \$13,290 |
| Advertised Appeal Amount    | \$4,000  |
| Unit's 2006 Advertised Levy | \$14,600 |

Maximum appeal unit can qualify for is \$4,000

### Attendance

Attendance not required.

### Discussion

None.

### Recommendation

Stan motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$4,000. Ken seconded and the motion carried 5-0 (Lisa was momentarily absent).

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#### **Hamilton Township, Delaware County Excessive Levy Appeal(s)**

The unit requested the following appeals:

|                     |          |                                  |
|---------------------|----------|----------------------------------|
| Appeal              | Amount   | Qualifies per statutory formula: |
| Three-year growth   | \$10,000 | \$8,808 Civil \$26,300 Fire      |
| Township Assistance | \$5,000  | \$37,294                         |

|                 |      |                |          |
|-----------------|------|----------------|----------|
| Appeal History: | 1992 | Volunteer Fire | \$3,192  |
|                 | 1993 | Volunteer Fire | \$5,000  |
|                 | 2005 | Volunteer Fire | \$10,000 |

|                                    |                 |                 |
|------------------------------------|-----------------|-----------------|
|                                    | <b>Civil</b>    | <b>Fire</b>     |
| <b>2006 Max Levy</b>               | <b>\$10,354</b> | <b>\$54,849</b> |
| <b>Total Max Levy with Appeal</b>  | <b>\$15,354</b> | <b>\$64,849</b> |
| <b>Advertised Appeal Amount</b>    | <b>\$5,000</b>  | <b>\$10,000</b> |
| <b>Unit's 2006 Advertised Levy</b> | <b>\$19,280</b> | <b>\$55,500</b> |

Maximum appeal unit can qualify for is      \$5,000 Civil    \$651 Fire (\$55,500 - \$54,849)

#### **Attendance**

Attendance not required.

#### **Discussion**

None.

#### **Recommendation**

Stan motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$15,000 Civil. John seconded and the motion carried 6-0.

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### **Town of Ossian, Wells County Excessive Levy Appeal(s)**

The unit is requesting a volunteer fire expenses amount of \$10,000. The unit qualifies for \$10,000 per statutory formula.

Appeal History:                      Many and multiples per year

|                             |           |
|-----------------------------|-----------|
| 2006 Max Levy               | \$383,840 |
| Total Max Levy with Appeal  | \$393,840 |
| Advertised Appeal Amount    | \$10,000  |
| Unit's 2006 Advertised Levy | \$796,000 |

Maximum appeal unit can qualify for is      \$10,000

#### **Attendance**

Attendance not required.

#### **Discussion**

None.

### **Recommendation**

Lisa motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$10,000. Stan seconded and the motion carried 6-0.

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### **Columbus Township, Bartholomew County Excessive Levy Appeal(s)**

The unit is requesting a volunteer fire expenses amount of \$10,000. The unit qualifies for \$10,000 per statutory formula.

Appeal History:                      2005    Volunteer Fire                      \$7,877

2006 Max Levy                      \$145,958

Total Max Levy with Appeal \$155,958

Advertised Appeal Amount    \$ 10,000

Unit's 2006 Advertised Levy \$333,307

Maximum appeal unit can qualify for is                      \$10,000

### **Attendance**

Attendance not required.

### **Discussion**

None.

### **Recommendation**

Stan motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$10,000 Civil. Ken seconded and the motion carried 5-1 with Dan opposing. Dan: The unit has a cash balance of 100%. The board wishes to withdraw vote and motion. Lisa motioned to recommend denial of the appeal based on additional information. Ken seconded and the motion carried 6-0.

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### **Orange County Fire Protection District, Orange County Excessive Levy Appeal(s)**

The unit is requesting a volunteer fire expenses amount of \$25,000. The unit qualifies for \$10,000 per statutory formula.

Appeal History:                      1995    Volunteer Fire                      \$10,000

|      |                      |          |
|------|----------------------|----------|
| 1996 | Volunteer Fire       | \$9,500  |
|      | Reallocation of PTRC | \$2,335  |
| 1999 | Volunteer Fire       | \$10,000 |
| 2000 | Volunteer Fire       | \$10,000 |
| 2001 | Volunteer Fire       | \$10,000 |

2006 Max Levy \$96,803  
Total Max Levy with Appeal \$121,803  
Advertised Appeal Amount \$10,000  
Unit's 2006 Advertised Levy \$171,901

Maximum appeal unit can qualify for is \$10,000

#### **Attendance**

Attendance not required.

#### **Discussion**

None.

#### **Recommendation**

Lisa motioned to recommend approval of a volunteer fire expense excessive levy appeal in the amount of \$10,000. Ken seconded and the motion carried 6-0.

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### **Town of Fishers, Hamilton County Excessive Levy Appeal(s)**

The unit is requesting a three-year growth factor appeal in the amount of \$387,473. The unit qualifies for \$332,954 per statutory formula.

Appeal History: Many

2006 Max Levy \$10,115,190  
Total Max Levy with Appeal \$10,502,663  
Advertised Appeal Amount \$1,000,000  
Unit's 2006 Advertised Levy \$11,348,954

Maximum appeal unit can qualify for is \$332,954

#### **Attendance**

Attendance not required.

#### **Discussion**

None.

### **Recommendation**

Stan motioned to recommend denial of an excessive levy appeal. Dave seconded and the motion failed 4-2 with Dan, Lisa, John and Ken opposed.

Lisa motioned to recommend approval of a three-year growth appeal in the amount of \$332,954. John seconded and the motion carried 4-2 with Stan and Dave opposed.

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### **Hamilton County Unit, Hamilton County Excessive Levy Appeal(s)**

The unit is requesting a three-year growth factor appeal in the amount of \$389,012. The unit qualifies for \$273,206 per statutory formula.

Appeal History: Many

|                             |              |
|-----------------------------|--------------|
| 2006 Max Levy               | \$21,613,820 |
| Total Max Levy with Appeal  | \$22,002,832 |
| Advertised Appeal Amount    | \$ 1,500,000 |
| Unit's 2006 Advertised Levy | \$24,000,000 |

Maximum appeal unit can qualify for is \$273,206

### **Attendance**

Attendance not required.

### **Discussion**

None.

### **Recommendation**

John motioned to recommend approval of a three-year growth excessive levy appeal in the amount of \$273,206. Lisa seconded and the motion carried 6-0.

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### **City of Noblesville, Hamilton County Excessive Levy Appeal(s)**

The unit is requesting a three-year growth factor appeal in the amount of \$438,472. The unit qualifies for \$369,499 per statutory formula.

Appeal History: Many

2006 Max Levy \$12,796,980  
Total Max Levy with Appeal \$13,235,452  
Advertised Appeal Amount \$ 800,000  
Unit's 2006 Advertised Levy \$15,361,559

Maximum appeal unit can qualify for is \$369,499

**Attendance**

Attendance not required.

**Discussion**

None.

**Recommendation**

Lisa motioned to recommend approval of a three-year growth excessive levy appeal in the amount of \$369,499. Ken seconded and the motion carried 6-0.

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